IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.1219 OF 2003
AND
INCOME TAX APPEAL (L) NO.1210 OF 2003

The Commissioner of Income Tax ..Appellants

Vs.

M/s.Maker & Maker ..Respondents

Mr.P.S.Sahadevan with Mr.A.S.Rao for the Appellants.
Ms.Beena Pillai i/b. D.M.Harish & Co. for the Respondents.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 24TH APRIL, 2007

P.C.

. In view of the Circular issued by the Government of India, Ministry of Finance, Department of Revenue, CBDT, dated 24th October,2005, the monetary limit is fixed at Rs.4,00,000/- with regard to the Appeal under Section 260 A of the Income Tax Act. As the Tax effect is less than Rs.4,00,000/-, we are not inclined to entertain the above Appeals.

Hence, the above Appeals stand dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**